

रजिस्टर्ड नं० एस० एन० 14.



# राजपत्र, हिमाचल प्रदेश

## (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

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शिमला, सोमवार, 30 अगस्त, 1976/8 भाद्रपद, 1898

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**GOVERNMENT OF HIMACHAL PRADESH**

**HIMACHAL PRADESH VIDHAN SABHA**

**NOTIFICATIONS**

*Simla-4, the 27th August, 1976*

**No. 1-50/76-VS.**—In pursuance to rule 135 of the Rules of Procedure and Conduct of Business of the Himachal Pradesh Legislative Assembly, 1973 “The Himachal Pradesh Panchayati Raj (Amendment) Bill, 1976

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(Bill No. 33 of 1976)" having been introduced in the Legislative Assembly on the 27th August, 1976 is hereby published in the Government Gazette.

V. P. BHATNAGAR,  
*Secretary.*



Bill No. 33 of 1976.

**THE HIMACHAL PRADESH PANCHAYATI RAJ (AMENDMENT)  
BILL, 1976**

(AS INTRODUCED IN THE LEGISLATIVE ASSEMBLY)

A

BILL

*further to amend the Himachal Pradesh Panchayati Raj Act, 1968 (Act No. 19 of 1970).*

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Twenty-seventh Year of the Republic of India as follows:—

1. (1) This Act may be called the Himachal Pradesh Panchayati Raj (Amendment) Act, 1976.

Short title  
and  
commence-  
ment.

(2) It shall come into force at once.

19 of 1970 2. For section 40 of the Himachal Pradesh Panchayati Raj Act, 1968, the following section shall be substituted and shall be deemed always to have been substituted, namely:—

Amendment  
of section  
40.

“40. There shall be a Sabha Fund for each Panchayat and the same shall be utilised for carrying out the duties and obligations imposed on the Panchayat or any committee thereof by this or any other enactment and for such other purposes, within or outside the territorial jurisdiction of the Panchayat, as the State Government may prescribe or direct from time to time.”

7 of 1976 3. The Himachal Pradesh Panchayati Raj (Amendment) Ordinance, 1976 is hereby repealed:

Repeal and  
savings.

Provided that anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under this Act.



## STATEMENT OF OBJECTS AND REASONS

According to the section 40 of the Himachal Pradesh Panchayati Raj Act, 1968, the Sabha Fund of a Panchayat could be utilised for carrying out the duties and obligations imposed on the Panchayat or any Committee thereof within the Gram Sabha area only. As a result of sub-mergence of certain Gram Sabha areas of Kangra district in the Pong Dam, the compensation money awarded in respect of Shamlat Land and common properties sub-merged in the Pong Dam is lying unspent which is proposed to be utilised for the common good of the oustees in the areas where they have been rehabilitated.

Section 40 of the Act had to be amended so that the Sabha Fund of a Panchayat could be utilised outside the territorial jurisdiction of the Panchayat as the State Government may prescribe or direct from time to time. Since the matter was of great importance and the Legislative Assembly was not in session and the circumstances existed which rendered it necessary for the Governor of Himachal Pradesh to take immediate action under clause (1) of Article 213 of the Constitution. To meet this emergent situation the Himachal Pradesh Panchayati Raj (Amendment) Ordinance, 1976 (Ordinance No. 7 of 1976) was promulgated on 11th August, 1976.

This Bill seeks to replace the aforesaid Ordinance without any modification.

HARDYAL,  
Minister-in-charge.

SIMLA:

The August, 1976.

## FINANCIAL MEMORANDUM

Nil

## MEMORANDUM ON DELEGATED LEGISLATION

Clause 2 of the Bill empowers the State Government to prescribe the purposes for which the Sabha Fund can be utilised. The delegation is normal in character.

*Simla-4, the 27th August, 1976*

No. 1-53/76-VS.—In pursuance to rule 135 of the Rules of Procedure and Conduct of Business of the Himachal Pradesh Legislative Assembly, 1973 “The Himachal Pradesh Housing Board (Amendment) Bill, 1976 (Bill No. 34 of 1976)” having been introduced in the Legislative Assembly on the 27th August, 1976 is hereby published in the Government Gazette.

V. P. BHATNAGAR,  
Secretary.



Bill No. 34 of 1976.

**THE HIMACHAL PRADESH HOUSING BOARD (AMENDMENT)  
BILL, 1976**

(AS INTRODUCED IN THE LEGISLATIVE ASSEMBLY)

**A  
BILL**

*further to amend the Himachal Pradesh Housing Board Act, 1972 (Act No. 10 of 1972).*

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Twenty-seventh Year of the Republic of India as follows:—

1. (1) This Act may be called the Himachal Pradesh Housing Board (Amendment) Act, 1976.

Short title  
and com-  
mencement

(2) It shall come into force at once.

10 of 1972

2. For sub-section (3) of section 1 of the Himachal Pradesh Housing Board Act, 1972, the following sub-section shall be substituted and shall be deemed always to have been substituted:—

Amendment  
of section  
1.

“(3) It shall come into force at once”.

4 of 1976

3. The Himachal Pradesh Housing Board (Amendment) Ordinance, 1976, is hereby repealed:

Repeal and  
savings.

Provided that anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under this Act.



1588 असाधारण राजपत्र, हिमाचल प्रदेश, 30 अगस्त, 1976/8 भाद्रपद, 1898  
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## STATEMENT OF OBJECTS AND REASONS

(THE HIMALACHAL BOARD OF HOUSING ACT, 1972)

Sub-section (3) of section 1 of the Himachal Pradesh Housing Board Act, 1972 (Act No. 10 of 1972) lays down that the Act shall come into force on such date as the State Government may appoint in this behalf. But in fact the date was never notified, while in the meantime, the Housing Board constituted in 1972 started functioning presumably on the assumption that the Act had come into force. But the important technical omission of the requisite statutory notification escaped the notice of the Government.

The Housing Board has continued to function since 21-4-1972. It was therefore, urgently necessary to regularise its past acts. The legal cover could only be given through a retrospective legislation. As such the amendment of the principal Act has been considered to be essential.

As the matter was of great importance and required immediate action and since the Himachal Vidhan Sabha was not in session, the amendment had to be carried out by means of an Ordinance i.e. the Himachal Pradesh Housing Board (Amendment) Ordinance, 1976 (Ordinance No. 4 of 1976) promulgated by the Governor of Himachal Pradesh under the powers vested in him, under Article 213 (1) of the Constitution of India.

This Bill seeks to replace the aforesaid Ordinance without any modification.

SIMLA:

The August, 1976: LAL CHAND PRARTHII,  
Minister-in-charge.

## FINANCIAL MEMORANDUM

Nil

## MEMORANDUM REGARDING DELEGATED LEGISLATION

Nil

Simla-4, the 27th August, 1976

No. 1-48/76-VS.—In pursuance to rule 135 of the Rules of Procedure and Conduct of Business of the Himachal Pradesh Legislative Assembly, 1973 “The Code of Criminal Procedure (Himachal Pradesh Amendment) Bill, 1976 (Bill No. 35 of 1976)” having been introduced in the Legislative Assembly on the 27th August, 1976 is hereby published in the Government Gazette.

V. P. BHATNAGAR,  
Secretary.



Bill No. 35 of 1976.

**THE CODE OF CRIMINAL PROCEDURE (HIMACHAL PRADESH AMENDMENT) BILL, 1976**

(AS INTRODUCED IN THE LEGISLATIVE ASSEMBLY)

**BILL**

*to amend the Code of Criminal Procedure, 1973 (Act No. 2 of 1974) in its application to the State of Himachal Pradesh.*

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Twenty-seventh Year of the Republic of India as follows:—

1. (1) This Act may be called the Code of Criminal Procedure (Himachal Pradesh Amendment) Act, 1976.

Short title,  
extent  
and com-  
mencement

(2) It extends to the whole of Himachal Pradesh.

(3) It shall come into force at once.

2 of 1974 2. In sub-section (1) of section 13 of the Code of Criminal Procedure, 1973, in its application to the State of Himachal Pradesh, for the words "in any district" the words "in any local area" shall be substituted.

Amendment  
of section 13

6 of 1976 3. The Code of Criminal Procedure (Himachal Pradesh Amendment) Ordinance, 1976, is hereby repealed.

Repeal and  
savings.

Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the provisions of this Act, as if this Act had come into force with effect from 5th August, 1976.



## STATEMENT OF OBJECTS AND REASONS

Section 14 of the Code of Criminal Procedure, 1898, made the provision for the appointment of Special Magistrates "in any local area". But in the Code of Criminal Procedure, 1973 (Act No. 2 of 1974), the corresponding provision contained in section 13, the Special Magistrates can only be appointed "in any district". Thus, with the commencement of the new Code of Criminal Procedure, the difficulty is being experienced in regard to the appointment of Special Magistrates for the trial of cases of the Central Bureau of Investigation or Railway cases etc. arising anywhere in the State. To meet this difficulty it had been decided to amend section 13 of the Criminal Procedure Code, in its application to the State of Himachal Pradesh. Since the Legislative Assembly was not in session and circumstances existed which rendered it necessary for the Governor to take immediate action by promulgating an Ordinance under Article 213 of the Constitution. Accordingly an Ordinance, i.e., the Code of Criminal Procedure (Himachal Pradesh Amendment) Ordinance, 1976 (Ordinance No. 6 of 1976) was promulgated on the 29th July, 1976.

This Bill seeks to replace the aforesaid Ordinance without any modification.

SIMLA:

The August, 1976.

Y. S. PARMAR,

*Chief Minister.*

## FINANCIAL MEMORANDUM

Nil

## MEMORANDUM ON DELEGATED LEGISLATION

Nil

*Simla-4, the 27th August, 1976*

## NOTIFICATION

**No. 1-49/76-VS.**—In pursuance to rule 135 of the Rules of Procedure and Conduct of Business of the Himachal Pradesh Legislative Assembly, 1973, "The Indian Stamp (Himachal Pradesh Amendment) Bill, 1976 (Bill No. 37 of 1976)" having been introduced in the Legislative Assembly on the 27th August, 1976 is hereby published in the Government Gazette.

V. P. BHATNAGAR,

*Secretary.*



Bill No. 37 of 1976.

**THE INDIAN STAMP (HIMACHAL PRADESH AMENDMENT) BILL,  
1976**

(AS INTRODUCED IN THE LEGISLATIVE ASSEMBLY)

A  
BILL

*further to amend the Indian Stamp Act, 1899 (Act No. 2 of 1899) in its applica-  
tion to Himachal Pradesh.*

BE it enacted by the Legislative Assembly of Himachal Pradesh in the  
Twenty-seventh Year of the Republic of India as follows:—

1. (1) This Act may be called the Indian Stamp (Himachal Pradesh  
Amendment) Act, 1976.

Short title,  
extent and  
commence-  
ment.

(2) It extends to the whole of Himachal Pradesh.

(3) It shall be deemed to have come into force with effect from the 1st  
April, 1976.

2. In Schedule I-A to the Indian Stamp Act, 1899, in its application to the  
State of Himachal Pradesh for entries 23 and 33 and clause (a) of entry 40, the  
following entries 23, 33 and clause (a) of entry 40 shall be substituted, namely:—

Amendment  
of Schedule  
I-A.

“Description of instrument	Proper stamp duty	
23. Conveyance as defined by section 2(10) not being a Transfer charged or ex- empted under No. 62	Where convey- ance amounts to sale of immovable property (a)	Other conveyances (b)
1	2	
where the value or amount of the consi- deration for such conveyance as set forth therein does not exceed Rs. 50;	Four rupees.	One rupee and fifty paise.
where it exceeds Rs. 50, but does not exceed Rs. 100;	Eight rupees.	Three rupees.
where it exceeds Rs. 100, but does not exceed Rs. 200;	Sixteen rupees.	Six rupees.
where it exceeds Rs. 200, but does not exceed Rs. 300;	Twenty-four rupees.	Nine rupees.
where it exceeds Rs. 300, but does not exceed Rs. 400;	Thirty-two rupees.	Twelve rupees.
where it exceeds Rs. 400, but does not exceed Rs. 500;	Forty rupees.	Fifteen rupees.



1	2
where it exceeds Rs. 500, but does not exceed Rs. 600;	Forty-eight rupees. Eighteen rupees.
where it exceeds Rs. 600, but does not exceed Rs. 700;	Fifty-six rupees. Twenty-one rupees.
where it exceeds Rs. 700, but does not exceed Rs. 800;	Sixty-four rupees. Twenty-four rupees.
where it exceeds Rs. 800, but does not exceed Rs. 900;	Seventy-two rupees. Twenty-seven rupees.
where it exceeds Rs. 900, but does not exceed Rs. 1,000;	Eighty rupees. Thirty rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000.	Forty rupees. Fifteen rupees.

### Exemption

Assignment of copyright under the Copyright Act, 1957, Section 18.

### CO-PARTNERSHIP-DEED—

See Partnership (No.46)

33. GIFT—Instrument of, not being a Settlement (No. 58), or Will or Transfer (No. 62). The same duty as a Conveyance amounting to sale (No. 23) as levied by this Act for a consideration equal to the value of the property as set forth in such instrument.

### HIRING AGREEMENT or agreement for service—

See Agreement (No. 5).

40. (a) When possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given. The same duty as a conveyance amounting to sale (No 23) as levied by this Act for a consideration equal to the value of the property as set forth in such instrument”.

3. The Indian Stamp (Himachal Pradesh Amendment) Ordinance, 1976 is hereby repealed:

Provided that anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under this Act.

Repeal and savings.



STATEMENT OF OBJECTS AND REASONS

In order to meet the increased expenditure on various developmental schemes for ensuring speedy development of this Pradesh, additional funds were required to be raised by augmenting the resources of the State. Accordingly to achieve the said object the Government decided to increase, with effect from 1-4-1976, the rates of stamp duty chargeable on documents of Sale (No. 23), Gift (No. 33) and Mortgage with possession [No. 40(a)] of Schedule I-A to the Indian Stamp Act, 1899, as applicable in this Pradesh. As the matter was of urgent public importance and the Legislative Assembly was not in Session, the Governor of Himachal Pradesh having been satisfied that the circumstances existed which rendered it necessary for him to take immediate action under Article 213 of the Constitution of India, promulgated Ordinance No. 2 of 1976 on 29th March, 1976, affecting necessary amendments to the Indian Stamp Act, 1899 (2 of 1899) in its application to Himachal Pradesh.

2. This Bill seeks to replace the said Ordinance.

SIMLA

The August, 1976.

DES RAJ MAHAJAN,  
*Minister-in-charge.*

FINANCIAL MEMORANDUM

Under **Clause 2** of the Bill enhanced rates of stamp duty have been levied on the documents of Sale (No. 23), Gift (No. 33) and Mortgage with possession [No. 40 (a)] as enumerated in Schedule I-A to the Indian Stamp Act, 1899.

This will yield more revenue to the State Government to the extent of Rs. 30 lakhs, per annum. There will, however, be no additional expenditure.



MEMORANDUM ON DELEGATED LEGISLATION

Nil

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RECOMMENDATIONS OF THE GOVERNOR UNDER ARTICLE  
207 OF THE CONSTITUTION OF INDIA

(Revenue Department File No. 5-10/74-Rev. I)

The Governor, Himachal Pradesh having been informed of the subject matter of the Indian Stamp (Himachal Pradesh Amendment) Bill, 1976, recommends, under Article 207 of the Constitution of India, the introduction and consideration of the Bill in the Legislative Assembly.

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*Simla-4, the 27th August, 1976*

**No.-1-52//76-VS.**—In pursuance to rule 135 of the Rules of Procedure and Conduct of Business of the Himachal Pradesh Legislative Assembly, 1973, “The Himachal Pradesh Taxation (On Certain Goods Carried By Road) Bill, 1976 (Bill No. 38 of 1976)” having been introduced in the Legislative Assembly on the 27th August, 1976 is hereby published in the Government Gazette.

V. P. BHATNAGAR,  
*Secretary.*



Bill No. 38 of 1976.

**THE HIMACHAL PRADESH TAXATION (ON CERTAIN GOODS  
CARRIED BY ROAD) BILL, 1976**

(AS INTRODUCED IN THE LEGISLATIVE ASSEMBLY)

A

**BILL**

*to provide for the levy of a tax on certain goods carried by road in the State of Himachal Pradesh and for certain other connected matters.*

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Twenty-seventh Year of the Republic of India as follows:—

1. (1) This Act may be called the Himachal Pradesh Taxation (On Certain Goods Carried by Road) Act, 1976.

Short title,  
extent and  
commence-  
ment.

(2) It extends to the whole of Himachal Pradesh.

(3) It shall come into force at once.

2. In this Act, unless there is anything repugnant in the subject or context,—

Definitions.

(a) 'barrier' means a barrier established under section 6 of this Act;

(b) 'Commissioner' means the Commissioner appointed under section 7 of this Act;

(c) 'goods' means the goods specified in column (2) of the schedule appended to this Act;

(d) 'Government' or 'State Government' means the Government of Himachal Pradesh;

(e) 'Inspector' means the person authorised by the State Government to collect tax in respect of any goods crossing a barrier and includes every Government servant posted at a barrier in connection with the collection of tax;

(f) 'kilogram' means kilogram as defined in the Standard of Weights and Measures Act, 1956;

(g) 'mechanical vehicle' means any mechanically propelled vehicle adopted for use upon roads whether the power of propulsion is transmitted thereto from an external or internal source and includes a chassis to which a body has not been attached and a trailer;

(h) 'notification' means a notification published in the Official Gazette;

(i) 'Official Gazette' means the Rajpatra Himachal Pradesh;

(j) 'prescribed' means prescribed by rules made under this Act;

(k) 'tax' means the tax levied under this Act;



(1) 'taxing authority' means any person or authority appointed by the State Government, by notification, to exercise the powers and perform the duties conferred or imposed upon a taxing authority by or under this Act.

Levy and rate of tax.

3. (1) There shall be levied and paid to the State Government on every kind of goods specified in column (2) of the Schedule to this Act carried by mechanical vehicle, cart, animal and human agency or any other means, except railways and airways, a tax at the rate specified against such goods in column (3) thereof. The net weight for the purposes of assessment of the tax shall be determined in the manner prescribed.

EXPLANATION.—The tax levied under this Act shall be in addition to any tax levied or leviable under the Himachal Pradesh Passengers and Goods Taxation Act, 1955.

(2) The Government shall have the power to amend, by notification, column (3) of the Schedule, provided that the rates of tax specified in column (3) of the Schedule shall not be enhanced or reduced by more than 50 percent of the rates given therein on the commencement of the Act.

Mode of payment of tax.

4. Every person-in-charge of the mechanical vehicle, cart or animal in or on which the goods are carried or the person-in-charge of the goods, at the time of crossing a barrier, shall pay to the Inspector in-charge of the barrier the tax and shall obtain a receipt from him in token of having paid the amount specified therein.

Exhibition of table of tax and statement of penalties.

5. A table of the tax authorised to be taken at any barrier shall be put in a conspicuous place near such barrier legibly written or printed in Hindi and English words and figures, to which shall be annexed, written or printed in like manner, a statement of penalties for evading or refusing to pay the tax.

Establishment of barriers.

6. The State Government may, from time to time, by notification in the Official Gazette, establish or remove barriers on any road.

Taxing authorities.

7. (1) The Government may, for carrying out the purposes of this Act, appoint a Commissioner and such other officer or officers to assist him as it thinks fit.

(2) The officer or officers appointed under sub-section (1) shall exercise such powers, have jurisdiction over such area or areas and have such relation with one another as may be prescribed.

(3) The Government may, instead of appointing any person under sub-section (1), invest, by notification, any officer to exercise any power under this Act, and also specify therein the area in which power is to be exercised and there-upon such officer or officers shall be deemed to have been appointed under sub-section (1).

(4) All persons appointed under this Act, shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.



8. The driver of a mechanical vehicle, cart or an animal carrying the goods shall cause to stop the vehicle, cart or animal, as the case may be, when required so to do by the Inspector or any taxing authority to enable him to carry out any of the duties imposed on him under this Act, or the rules made thereunder.

Powers of Inspectors and other taxing authorities.

9. All police officers shall be bound to assist the Inspectors and taxing authorities, when required, in performance of their duties under this Act, and, for that purpose, shall have the same powers which they have in the discharge of their ordinary police duties.

Assistance to Inspectors and other taxing authorities.

10. (1) If the Inspector-in-charge of the barrier is satisfied that any person carrying the goods has evaded payment of tax due under this Act, or such person has not made the payment of tax on demand he may, for reasons to be recorded in writing and after hearing the said person, order detention of the goods as also the vehicle carrying such goods for such period as may reasonably be necessary and shall allow the same to proceed only on the owner of goods or his representative or the driver or other person-in-charge of the goods, vehicle, cart or animal on behalf of the owner of the goods making payment of the tax or furnishing to his satisfaction a security or executing a bond with or without sureties for securing the amount of tax, in the prescribed form.

Recovery of tax in case of refusal to pay or evasion.

(2) In case the person-in-charge of goods or the vehicle detained under sub-section (1) fails to pay the tax due or furnish a bond referred to in sub-section (1) within 24 hours of the detention of such goods, the Inspector may cause the goods to be sold in the prescribed manner.

(3) The sale proceeds of such goods after defraying the expenses of sale and after deducting the tax shall be paid to the person-in-charge of the goods in the prescribed manner.

11. (1) Whosoever—

Penalties

(a) contravenes or abets the contravention of any of the provisions of this Act or the rules made thereunder or any order or direction made under any such provision or rule, or

(b) has concealed the particulars of the goods carried or deliberately furnished inaccurate particulars of such goods,

shall on conviction be liable to imprisonment of either description which may extend to six months or to a fine which may extend to one thousand rupees or to both.

(2) No Magistrate shall take cognizance of any offence under this Act, or the rules made thereunder except on a complaint in writing made by an officer or authority authorised by the State Government or the Commissioner in this behalf.

12. The Commissioner may, of his own motion or on an application made to him in the prescribed manner, call for and examine the records of any proceedings which have been taken under this Act, by any officer subordinate to him and may subject to the provisions of this Act and the rules made thereunder, and after such enquiry as may be deemed necessary, revise any order passed in such proceedings:

Revision



Provided that no order to the prejudice of any person shall be passed under this section without giving him a reasonable opportunity of being heard.

Bar of proceedings.

13. No suit, prosecution or other legal proceedings shall lie against any person authorised to act by or under this Act or the rules made thereunder, for anything done, or purporting to have been done, in good faith, under this Act or the rules made thereunder.

Power to make rules.

14. (1) The State Government may, by notification in the Official Gazette, make rules consistent with this Act, for securing the levy and collection of tax and generally for carrying out the purposes of this Act.

(2) Every rule made under this Act shall be laid, as soon as may be after it is made, before the Legislative Assembly of Himachal Pradesh while it is in session for a total period of not less than fourteen days which may comprise in one session or in two or more successive sessions, and if before the expiry of the session in which it is so laid or sessions aforesaid, the Assembly makes any modification in the rule or decides that the rule should not be made, the rule shall thereafter have effect only in modified form or be of no effect, as the case may be, so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Repeal and savings.

15. The Himachal Pradesh Taxation (On Certain Goods Carried by Road) Ordinance, 1976 is hereby repealed:

5 of 1976

Provided that anything done, any rule made or any action taken under the said Ordinance shall be deemed to have been done, made or taken under this Act, as if this Act had come into force with effect from the 17th July, 1976.

### THE SCHEDULE

(See section 3)

Sl.No.	Particulars of the goods on which tax is leviable	Rate of tax
1.	Apples contained in boxes upto 10 kg capacity.	50 paise per box.
2.	Apples contained in boxes of more than 10kg and upto 20 kg capacity.	Re. 1.00 per box.
3.	Apples contained in any other packing or loose.	50 paise per 10 kg or part thereof.
4.	Mangoes.	25 paise per 10 kg or part thereof.
5.	Mandarin, Sweet Oranges including Kinnu.	25 paise per 10 kg or part thereof.
6.	Appricots, Peaches, Plums.	25 paise per 10 kg or part thereof.



## STATEMENT OF OBJECTS AND REASONS

In order to mobilise additional resources, it was proposed to levy a tax on fruits which are carried by road. The Legislative Assembly was not in session and the circumstances existed which rendered it necessary for the Governor to take immediate action for promulgating an Ordinance under Article 213 of the Constitution. Accordingly, Ordinance i.e., the Himachal Pradesh Taxation (On Certain Goods Carried by Road) Ordinance, 1976 (Ordinance No. 5 of 1976) was promulgated.

This Bill aims at replacing the aforesaid Ordinance without any modification.

The                      SIMLA:  
                                 August, 1976.

RAM LAL,  
Minister-in-charge.

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## FINANCIAL MEMORANDUM

Clause 3 of the Bill provides for the levy of a tax at the rates detailed in the Schedule. This is likely to yield an additional income of Rs. 60 lakhs per annum. Since the Agency for the realisation of the tax is to be manned by the existing staff of the Excise and Taxation Department, no extra expenditure is likely to be involved.

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## MEMORANDUM ON DELEGATED LEGISLATION

Clause 14 of the Bill empowers the Government to make rules for carrying out the purposes of the Bill. The rules, immediately after these are made, shall be laid on the table of the House. This delegation is essential and normal in character.

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## RECOMMENDATIONS OF THE GOVERNOR UNDER ARTICLE 207 OF THE CONSTITUTION

[File No. EXN. F(18)1/76 of the Excise and Taxation Department]

The Governor of Himachal Pradesh, having been informed of the subject matter of the Himachal Pradesh Taxation (On Certain Goods Carried by Road) Bill, 1976, recommends under Article 207 of the Constitution of India, the introduction and consideration of the Bill in the Legislative Assembly.



